

What's Up In Withholding



Vol. 5, No. 1 June 2000

THE IMPORTANCE OF FILING RETURNS ISSUED BY THE REVENUE CABINET

Form K-1, Kentucky Employer's Return of Income Tax Withheld, issued by the Kentucky Revenue Cabinet (KRC) contains preprinted coding information used in the processing of returns. Employers **must** file the preprinted **original** returns issued by KRC. Substitute returns do not contain this precoded information and delay processing. Also, photocopies of an original K-1 return should not be used. By using the original computer-generated Form K-1 issued by KRC, all account information is verified and processing errors are minimized. KRC adheres to a strict policy of not issuing blank returns to ensure the required information is on the return in the proper format. If returns are misplaced or not received at least 10 days before the due date, contact the **Withholding Tax Section at (502) 564-7287**, www.state.ky.us/agencies/revenue, or fax (502) 564-2041 to request another return.

TAXPAYER ASSISTANCE

The mission of the Kentucky Revenue Cabinet is to provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax laws of the Commonwealth in a fair and impartial manner. The level of assistance provided to taxpayers is important to us. In order to help serve you better, provide the following information when making inquiries regarding your withholding account.

- (1) Employer withholding account **name** and **number** (6 digits)
- (2) Your **affiliation** with the account
- (3) **Tax period**
- (4) **Tax notice number**, if inquiry is regarding a Notice of Tax Due
- (5) Federal employer identification number (**FEIN**)
- (6) Name of KRC employee on letter or notice received



Providing this information allows us to efficiently address your inquiry and minimize additional requests for information. **For taxpayer assistance** submit your withholding tax inquiries to the physical address, E-mail address, fax, or phone number below:

Kentucky Revenue Cabinet
Withholding Tax Section
200 Fair Oaks Lane
P.O. Box 181, Station 57
Frankfort, KY 40602-0181
502) 564-7287
Fax: (502) 564-2041

www.state.ky.us/agencies/revenue click on *Contacting KRC*; click on *Withholding Tax*

HELP US HELP YOU

Address change
Ownership change
Restructuring
Change in federal ID

Open a new account
Close an account
Didn't receive your withholding return
Amend a return

Overpaid (refund)
Overpaid (credit forward)
Underpaid (tax due)
Misapplied payments

These are just a few of the reasons you correspond with us seeking our help. Sometimes you notify us of errors or changes to your account by direct correspondence and sometimes you write us notes on the reverse side of your Form K-1. When you mail your Form K-1 and payment to KRC they are received in accounts receivable. Top priority is given to process your Form K-1 and payment to ensure your account is properly and timely credited. If you are notifying us of errors or changes to your account, whether by writing on the K-1 itself or by attaching a letter to the K-1, this is forwarded to taxpayer assistance in the Withholding Tax Section to be reviewed. It is only forwarded **after** your Form K-1 and payment is processed to your account. Therefore, there is a delay involved in addressing the correspondence. A large volume of correspondence is received monthly and every attempt is made to work this correspondence in the order it was received. To help prevent delays in making changes to your account, contact the Withholding Tax Section **directly** by phone, fax, or E-mail. ***Help us help you.***



Did you ever wonder why your Withholding Tax Return (K-1) is sometimes late or does not arrive at all? The U.S. Postal Service forwards your mail for a year **after** your company moves its location, even if you did **not** notify KRC of your address change. After a year has passed, the post office codes your mail "returned to sender" marked (1) No Longer at this Address, (2) F.O.E. (Forwarding Order Expired), or (3) Address Unknown. Of course, if you left no forwarding address with the post office, your mail is automatically "returned to sender" marked "No Forwarding Address." To minimize delays in receiving your Form K-1, notify the Withholding Tax Section immediately when your address changes.

MINIMIZING ERRORS ON WITHHOLDING TAX RETURNS (K-1, K-1E)

New withholding tax returns were implemented as of September 1, 1999. Enter the figures in the boxes so that our new scanning equipment can recognize the numbers. The top portion of the form has a worksheet for your use. Keep this for your records. The bottom portion is the return. Detach the completed return and send to KRC for processing

There are several things you can do to make the system work efficiently.

- **Use the original** return sent to you for filing. The scanner will not recognize a copy of the return.
- **Print the numbers legibly inside the boxes provided.** Use black ink. The use of machine print is also acceptable. The numbers must be **right justified**. **Do not use** commas, decimals, or dollar signs. If there is no activity to report, leave that line blank. **Sign the return** on the reverse side.
- **Do not write** over the right angle reference mark and form number near the bottom left corner on the front or back of the return.
- **Do not attach** anything to the return with staples, paper clips, or by any other means.
- Place the return in the envelope so the address shows through the window.

Print your numbers like this.

1234567890

428019911



If you have suggestions for topics in future withholding newsletters, call or write your suggestions to:

Revenue Cabinet, Withholding Tax Section
200 Fair Oaks Lane
P.O. Box 181, Station 57
Frankfort, KY 40602-0181
(502) 564-7287
Fax: (502) 564-2041

The mission of the Kentucky Revenue Cabinet is to provide courteous, accurate and efficient services for the benefit of Kentucky and its citizens, and administer the tax laws of the Commonwealth in a fair and impartial manner.

The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

Printed on recycled paper and paid with state funds.